

# POST-LEGISLATIVE REVIEW



DEPARTMENT OF REVENUE

# FLORIDA

# 2019

Changes to Florida Tax Laws

EX-000014  
R. 08/19



The Florida Department of Revenue (Department) compiled this Post-Legislative Review to provide information about general laws enacted by the Florida Legislature during the 2019 Legislative Session.

Use this booklet for reference only. The discussion of each item is brief and may not include every detail of the law that could affect a taxpayer. Before applying the changes to a specific decision on taxes, please review the applicable statute or Department rule. For current statutes, please visit the Florida Legislature's website at [www.leg.state.fl.us](http://www.leg.state.fl.us).

If you have questions about general tax issues, you may call Taxpayer Services at (850) 488-6800, request a written response to a tax question by writing to Taxpayer Services, Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112 or send an email request to [DORGTA@floridarevenue.com](mailto:DORGTA@floridarevenue.com).

If you have specific questions about property tax issues you may contact county official's office. For general questions regarding Property Tax Oversight, you may mail your inquiry to Property Tax Oversight, Florida Department of Revenue, P. O. Box 3000, Tallahassee, Florida 32315-3000, or send an email request to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

For additional information about the Department, please visit our website at [www.floridarevenue.com](http://www.floridarevenue.com).

We hope you find this information useful. We welcome your comments and suggestions. Please write to our Office of Legislative and Cabinet Services at Post Office Box 5906, Tallahassee, Florida 32314-5906 or email [jamie.peate@floridarevenue.com](mailto:jamie.peate@floridarevenue.com).



# Table of Contents

Electronic version offers active content links.

<b>CORPORATE INCOME TAX</b> .....	<b>1</b>
➤ Additional Required Information.....	1
➤ Adoption of the 2019 U.S. Internal Revenue .....	1
➤ Renewable Energy Technologies Investment Tax Credit .....	2
➤ Tax Rate, Automatic Refunds, and Downward Adjustments.....	2
<b>DOCUMENTARY STAMP TAX</b> .....	<b>3</b>
➤ Tax on Deeds and Other Instruments Relating to Real Property or Interests in Real Property .....	3
<b>FUEL TAX</b> .....	<b>3</b>
➤ Refund of Fuel Taxes Used for Agricultural Shipment or Hurricane Debris Removal After Hurricane Michael .....	3
<b>INSURANCE PREMIUM TAX</b> .....	<b>4</b>
➤ Credit for Contributions to Eligible Nonprofit Scholarship-funding Organizations.....	4
➤ Shared Savings Incentive Programs.....	4
<b>PROPERTY TAX OVERSIGHT</b> .....	<b>5</b>
➤ Tangible Personal Property Assessment Limitation Due to Effects of Hurricane Michael .....	5
➤ Review of Assessment Rolls .....	5
➤ Distribution to Fiscally Constrained Counties .....	6
➤ Military Base Easements .....	6
<b>SALES TAX</b> .....	<b>7</b>
➤ Clothing and School Supplies Sales Tax Holiday .....	7
➤ Disaster Preparedness Supplies Sales Tax Holiday .....	8
➤ Donations to 501(c)(3) Organizations .....	8
➤ Farming Materials Damaged by Hurricane Michael .....	9
➤ Florida Sales Tax Credit Scholarship Program .....	9
➤ Hope Scholarship Program.....	9
➤ Medical Use of Marijuana .....	10
➤ Reduction of the Tax Rate for the Lease, Rental, or License to Use Real Property.....	10
➤ State Hemp Program.....	10
<b>TAX ADMINISTRATION</b> .....	<b>11</b>
➤ Additional Court Costs for Felonies, Misdemeanors, and Criminal Traffic Offenses .....	11
➤ Amount of Penalties .....	11
➤ Annual Accounting .....	11
➤ Boating Under the Influence; Penalties; “Designated Drivers” .....	12
➤ Clerk’s Fees .....	12
➤ Consolidation of Judicial Foreclosure Actions .....	12
➤ Determination of Indigent Status.....	13
➤ Driving Under the Influence; Penalties .....	13
➤ Enforcement and Modification of Support, Maintenance, or Alimony Agreements or Orders .....	14
➤ Failure to Comply with Civil Penalty or to Appear; Penalty .....	14
➤ Filing Fees for Trial and Appellate Proceedings .....	14
➤ Filing Fees .....	15
➤ Fines, Fees, Service Charges, and Costs Remitted to the State .....	15
➤ Medical Negligence Cases; Reasonable Investigation Required Before Filing.....	16
➤ Noncriminal Infraction.....	16

- Noncriminal Traffic Infractions; Exception; Procedures..... 16
- Notice of Recording; Prerequisite to Enforcement..... 17
- Penalties and Violations; Civil Penalties for Noncriminal Infractions; Criminal Penalties; Suspension and Forfeiture of Licenses and Permits..... 17
- Service Charges and Filing Fees in Probate Matters..... 17
- Service Charges..... 18
- Suspension of License Upon Failure of Person Charged with Specified Offense Under Chapter 316, Chapter 320, or this Chapter to Comply with Directives Ordered by Traffic Court or Upon Failure to Pay Child Support in Non-IV-D Cases as Provided in Chapter 61 or Failure to Pay any Financial Obligation in any Other Criminal Case ..... 19
- Transfer of Liens to Security..... 19
- Verified Inventory ..... 19

**Abbreviations used in this publication:**

Ch. – Chapter	CS – Committee Substitute
Clerk – Clerk of the Court	F.S. – Florida Statutes
Eng. – Engrossed	HB – House Bill
HJR – House Joint Resolution	SB – Senate Bill
s. – section	ss. – sections

# CORPORATE INCOME TAX

## ➤ **Additional Required Information**

*Effective Date:* June 28, 2019 (Retroactive to January 1, 2019)

*Statute Reference:* Section 220.27, F.S.

*Chapter Law:* Section 4, 2019-168 (HB 7127)

Creates Section 220.27, F.S., to require every taxpayer that files a Florida corporate income/franchise tax return for a taxable year beginning during the 2018 or 2019 calendar year to provide certain specified information. The Department is required to create an online application for receipt of the taxpayer information by September 3, 2019.

The required information must be submitted 10 days after the extended due date of the Florida return or 10 days after the date the Florida return is filed, whichever is earlier. However, for taxpayers that file their taxable year 2018 Florida return before September 3, 2019, the required information is timely if submitted by September 3, 2019. An officer of the taxpayer or a person duly authorized to act on the taxpayer's behalf must certify that the information submitted is true and correct.

In addition to its existing audit and investigation authority, the Department is granted authority to perform any additional financial and technical audits and investigations necessary to verify the accuracy of the information submitted.

There is a penalty (\$1,000 or 1 percent of the tax determined to be due for the most recent taxable year, whichever is greater) for failing to provide the required information by the required submission date, although the Department may settle or compromise the penalty if the Department determines that the noncompliance is due to reasonable cause.

## ➤ **Adoption of the 2019 U.S. Internal Revenue Code**

*Effective Date:* June 28, 2019 (Section 1: retroactive to January 1, 2019; Section 3: retroactive to January 1, 2018)

*Statute Reference:* Sections 220.03 and 220.13, F.S.

*Chapter Law:* Sections 1 and 3, 2019-168 (HB 7127)

Updates the references in the Florida Income Tax Code to conform to the United States Internal Revenue Code (IRC) in effect January 1, 2019. Adds global intangible low-taxed income (GILTI), s. 951A, IRC, to a listing of foreign-source amounts eligible to be subtracted from federal taxable income on the Florida return. Any amount subtracted on the Florida return for the amounts included in federal taxable income under ss. 862, 78, 951, or 951A, IRC, is only allowed to the extent such amount is not deductible in determining federal taxable income.

➤ **Renewable Energy Technologies Investment Tax Credit**

*Effective Date:* July 3, 2019

*Statute Reference:* Section 220.192, F.S.

*Chapter Law:* Section 3, 2019-4 (SB 6)

Section 220.192, F.S., is repealed; the renewable energy technologies investment tax credit program ended December 31, 2016, with the carry-forward of unused credits expiring December 31, 2018.

➤ **Tax Rate, Automatic Refunds, and Downward Adjustments**

*Effective Date:* June 28, 2019 (Retroactive to January 1, 2019)

*Statute Reference:* Sections 220.11, 220.1105, and 220.63, F.S.

*Chapter Law:* Section 2, 2019-168 (HB 7127)

Extends the automatic downward adjustment of the corporate income tax rate and refund provisions created in s. 220.1105, F.S., by an additional two years.

Provides that the resulting tax rate will be the tax rate imposed for subsequent taxable years for purposes of ss. 220.11(2) and 220.63(2), F.S., unless adjusted further under s. 220.1105, F.S. For taxable years beginning on or after January 1, 2022, the tax rate adjustments pursuant to s. 220.1105, F.S., are repealed and the tax rate imposed for purposes of ss. 220.11(2) and 220.63(2), F.S., is 5.5 percent.

By October 1, 2019, October 1, 2020, and October 1, 2021, the Department will calculate the tax rate imposed, if it is to be adjusted, and will on that same date report the results of such calculation to the Governor, the President of the Senate, and the Speaker of the House of Representatives.

The definition of “eligible taxpayer” is expanded to mean:

- For fiscal year 2018-2019, a taxpayer whose taxable year begins between April 1, 2017, and March 31, 2018, and whose final tax liability for such taxable year is greater than zero;
- For fiscal year 2019-2020, a taxpayer whose taxable year begins between April 1, 2018, and March 31, 2019, and whose final tax liability for such taxable year is greater than zero; and
- For fiscal year 2020-2021 a taxpayer whose taxable year begins between April 1, 2019, and March 31, 2020, and whose final tax liability for such taxable year is greater than zero.

The time in which the Department is to determine a taxpayer’s refund is extended from February 15 following a fiscal year to April 15. The time in which the Department must issue a taxpayer refund is extended from March 1 following a fiscal year to May 1.



## DOCUMENTARY STAMP TAX

### ➤ Tax on Deeds and Other Instruments Relating to Real Property or Interests in Real Property

*Effective Date:* July 1, 2019

*Statute Reference:* Section 201.02, F.S.

*Chapter Law:* Section 4, 2019-42 (HB 7123, 2<sup>nd</sup> Eng.)

Removes the exemption requirement that a deed or other instrument that transfers homestead property between spouses must be recorded within one year after the date of marriage.

## FUEL TAX

### ➤ Refund of Fuel Taxes Used for Agricultural Shipment or Hurricane Debris Removal After Hurricane Michael

*Effective Date:* May 15, 2019

*Statute Reference:* N/A

*Chapter Law:* Section 22, 2019-42 (HB 7123, 2<sup>nd</sup> Eng.)

Provides a refund of all fuel taxes imposed under Parts I and II of Chapter 206, F.S., excluding the tax imposed under s. 206.41(1)(a) and (h), F.S., on fuel used by motor vehicles operated upon public highways in Florida for agricultural shipment and hurricane debris removal during the period from October 10, 2018, through June 30, 2019, when certain requirements are met.

Authorizes the Department to adopt emergency rules to administer the exemption, which will be effective for six months and may be renewed during permanent rulemaking activities.

## INSURANCE PREMIUM TAX

### ➤ **Credit for Contributions to Eligible Nonprofit Scholarship-funding Organizations**

*Effective Date:* May 15, 2019 (Retroactive to January 1, 2019)

*Statute Reference:* Sections 624.51055 and 1002.395, F.S.

*Chapter Law:* Sections 10, 11, 13, and 14, 2019-42 (HB 7123, 2<sup>nd</sup> Eng.)

Eligible contributions to an eligible nonprofit scholarship-funding organization must be made on or before the date taxpayers are required to file a return. Taxpayers may now apply for a credit beginning in January of the taxable year through the last day before the deadline for filing a return. Taxpayers, after earning a tax credit, may reduce any installment payment for the tax year in which the credit is granted.

### ➤ **Shared Savings Incentive Programs**

*Effective Date:* January 1, 2020

*Statute Reference:* Sections 627.6387 and 627.6648, F.S.

*Chapter Law:* Sections 5 and 6, 2019-100 (HB 1113, 1<sup>st</sup> Eng.)

Shared savings incentive amounts returned to policyholders as a return of premium or a reduction of premium reduce the health insurer's direct written premium by the shared savings incentive amount. To the extent such shared savings incentive amounts are not already deducted in the computation of direct written premium, as reported on the Florida business page of the Annual Statement, such amounts may be subtracted from insurance premium taxes and fees return.

## PROPERTY TAX OVERSIGHT

### ➤ **Tangible Personal Property Assessment Limitation Due to Effects of Hurricane Michael**

*Effective Date:* May 15, 2019

*Statute Reference:* Section 193.4517, F.S.

*Chapter Law:* Section 2, 2019-42 (CS/CS/HB 7123, 2nd Eng.)

Article VII, Section 4, of the Florida Constitution authorizes property appraisers to value certain types of property based on their current use. Section 193.4517, F.S., is created and provides that tangible personal property (TPP) owned and operated by a farm, farm operation, or agriculture processing facility located in Okaloosa, Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon, or Wakulla County is deemed to have a market value no greater than its value for salvage if the TPP was unable to be used for at least 60 days because of Hurricane Michael. The deadline to file an application with the property appraiser for this assessment is August 1, 2019. If the property appraiser denies the assessment limitation, the taxpayer can petition the value adjustment board to contest the property appraiser's decision.

Section 193.4517, F.S., provides the meaning of the terms "farm" and "farm operation." It provides that the term "unable to be used" means the TPP was damaged or the farm, farm operation, or agricultural processing facility was affected to such a degree that the tangible personal property could not be used for its intended purpose.

These provisions apply retroactively to January 1, 2019.

### ➤ **Review of Assessment Rolls**

*Effective Date:* May 15, 2019

*Statute Reference:* Section 195.096, F.S.

*Chapter Law:* Section 3, 2019-42 (CS/CS HB 7123, 2nd Eng.)

Requires the Department of Revenue to conduct an in-depth review of the assessment rolls at least once every two years. Subsection 195.096(2)(g), F.S., is created to provide that in the years following a natural disaster, if the Department determines that the natural disaster creates difficulties in its reviews of the assessment rolls in affected counties, the Department will take all practicable steps to maximize the representativeness and reliability of its statistical and analytical reviews and may use the best information available to estimate the levels of assessment.

These provisions apply retroactively to January 1, 2019.

➤ **Distribution to Fiscally Constrained Counties**

*Effective Date:* May 15, 2019

*Statute Reference:* Section 218.131, F.S.

*Chapter Law:* Section 7, 2019-42 (CS/CS/HB 7123, 2nd Eng.)

Extends from January 2020 to June 2020 the timing of distributions to offset reductions in ad valorem tax revenue experienced by taxing jurisdictions in fiscally constrained and Monroe counties. The funds for distribution are allocated by the Legislature to offset the taxes lost as a result of homestead property damaged or destroyed by Hurricanes Hermine, Matthew, or Irma, implementing s. 197.318, F.S.

➤ **Military Base Easements**

*Effective Date:* July 1, 2019

*Statute Reference:* Section 197.572, F.S.

*Chapter Law:* Section 2, 2019-144 (CS/CS/SB 620, 1st Eng.)

Adds easements for prevention of encroachment of military installations to the list of property uses that survive tax certificate and tax deed sales.

## SALES TAX

### ➤ Clothing and School Supplies Sales Tax Holiday

*Effective Date:* May 15, 2019

*Statute Reference:* N/A

*Chapter Law:* Section 19, 2019-42 (HB 7123, 2<sup>nd</sup> Eng.)

Exempts, from August 2, 2019, through August 6, 2019, the following:

- Sales of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$60 or less per item.
- Sales of school supplies having a sales price of \$15 or less per item.
- Sales of personal computers and related accessories having a sales price of \$1,000 or less per item purchased for noncommercial home or personal use.

"Clothing" is defined to mean:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and
2. All footwear, excluding skis, swim fins, roller blades, and skates.

"School supplies" is defined to mean pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue, paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

"Personal computers" includes electronic book readers, laptops, desktops, handhelds, tablets, or tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

"Personal computer-related accessories" include keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. The term does not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use. The term "monitor" does not include any device that includes a television tuner.

These exemptions do not apply to sales made within a theme park or entertainment complex, a public lodging establishment, or an airport.

Dealers whose sales of items that would be exempt during the holiday was less than 5% of the dealer's gross sales in the prior calendar year may choose not to participate in the holiday. Dealers that choose not to participate must notify the Department in writing by August 1, 2019, of its election to collect sales tax during the holiday, and must post a copy of that notice in a conspicuous location at its place of business.

The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s.120.54(4), F.S., for the purpose of implementing this section.

For the 2018-2019 fiscal year, \$237,000 is appropriated from the General Revenue Fund to the Department for administering the holiday.

➤ **Disaster Preparedness Supplies Sales Tax Holiday**

*Effective Date:* May 15, 2019

*Statute Reference:* N/A

*Chapter Law:* Section 18, 2019-42 (HB 7123, 2<sup>nd</sup> Eng.)

Exempts, from May 31, 2019, through June 6, 2019, the following:

- A portable self-powered light source selling for \$20 or less.
- A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.
- A tarpaulin or other flexible waterproof sheeting selling for \$50 or less.
- An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$50 or less.
- A gas or diesel fuel tank selling for \$25 or less.
- A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.
- A nonelectric food storage cooler selling for \$30 or less.
- A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.
- Reusable ice selling for \$10 or less.

These exemptions do not apply to sales made within a theme park or entertainment complex, a public lodging establishment, or an airport.

Authorizes the Department to adopt emergency rules to administer the sales tax holiday.

➤ **Donations to 501(c)(3) Organizations**

*Effective Date:* July 1, 2019

*Statute Reference:* Section 212.08, F.S.

*Chapter Law:* Section 6, 2019-42 (HB 7123, 2<sup>nd</sup> Eng.)

Tangible personal property originally purchased for resale by a dealer and subsequently donated to a 501(c)(3) organization is exempt from sales and use tax.

➤ **Farming Materials Damaged by Hurricane Michael**

*Effective Date:* May 15, 2019 (Retroactive to October 10, 2018)

*Statute Reference:* N/A

*Chapter Law:* Sections 20 and 21, 2019-42 (HB 7123, 2<sup>nd</sup> Eng.)

Authorizes an exemption from sales tax from October 10, 2018, through June 30, 2019, for sales of building materials used to replace or repair damage to fences or nonresidential farm buildings caused as a direct result of impact from Hurricane Michael.

The exemption is available only through refund and is retroactive to October 10, 2018. The owner of the building materials or owner of the real property where the fence or nonresidential building is located must apply for refund by December 31, 2019. The application for refund must be accompanied with an affidavit executed by the owner of the building materials or owner of the real property where the fence or nonresidential farm building is located, confirming that the requirements for exemption have been met.

Authorizes the Department to adopt emergency rules to administer the exemption, which will be effective for six months and may be renewed during permanent rulemaking activities.

➤ **Florida Sales Tax Credit Scholarship Program**

*Effective Date:* May 9, 2019

*Statute Reference:* Section 212.099, F.S.

*Chapter Law:* Section 1, 2019-23 (SB 7070, 1<sup>st</sup> Eng.)

The title of s. 212.099, F.S., is renamed "Credit for contributions to eligible nonprofit scholarship-funding organizations," and contributions will only fund the Florida Tax Credit Scholarship Program, eliminating the Gardiner Scholarship Program as a recipient of eligible contributions.

➤ **Hope Scholarship Program**

*Effective Date:* May 9, 2019

*Statute Reference:* Sections 212.1832 and 1002.40, F.S.

*Chapter Law:* Sections 2 and 9, 2019-23 (SB 7070, 1<sup>st</sup> Eng.)

The title of s. 212.1832, F.S., is renamed "Credit for contributions to eligible nonprofit scholarship-funding organizations."

The Department is required to amend its Hope Scholarship contribution election form, to include a brief description of the Florida Tax Credit Scholarship Program in addition to the description of the Hope Scholarship Program.

➤ **Medical Use of Marijuana**

*Effective Date:* March 18, 2019

*Statute Reference:* Sections 212.08 and 381.986, F.S.

*Chapter Law:* Section 1, 2019-1 (SB 182, 1<sup>st</sup> Eng.)

Medical marijuana delivery devices intended for use with smokable medical marijuana are no longer required to be purchased from a medical marijuana treatment center. As such, these devices are exempt from sales and use tax when purchased by a qualified patient from a vendor.

➤ **Reduction of the Tax Rate for the Lease, Rental, or License to Use Real Property**

*Effective Date:* January 1, 2020

*Statute Reference:* Section 212.031, F.S.

*Chapter Law:* Section 5, 2019-42 (HB 7123, 2<sup>nd</sup> Eng.)

Amends s. 212.031(1)(c), F.S., providing that the tax imposed on the rental or license fees charged by the person charging or collecting the rental or license fee for the use of commercial rental property is reduced from 5.7 percent to 5.5 percent.

Amends s. 212.031(1)(d), F.S., providing that the tax imposed on the value of property, goods, wares, merchandise, services, or other thing of value, when the rental or license fee for the use of commercial real property is paid by way of property, goods, wares, merchandise, services, or other thing of value, is reduced from 5.7 percent to 5.5 percent.

➤ **State Hemp Program**

*Effective Date:* July 1, 2019

*Statute Reference:* Section 581.217, F.S.

*Chapter Law:* Section 1, 2019-132 (SB 1020, 2<sup>nd</sup> Eng.)

Creates the state hemp program and classifies hemp as an agricultural commodity; thereby, exempting certain farm equipment from sales and use tax. Tax may not be imposed on the sale, rental, lease, use, consumption, repair, or storage for use in this state of power farm equipment or irrigation equipment, including replacement parts and accessories for power farm equipment or irrigation equipment, which are used exclusively on a farm or in a forest in the agricultural production of crops or products produced by agricultural industries.



## TAX ADMINISTRATION

### ➤ **Additional Court Costs for Felonies, Misdemeanors, and Criminal Traffic Offenses**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 938.05, F.S.

*Chapter Law:* Section 29, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Clerks of courts are required to remit the following amounts of the required costs from cases related to criminal traffic offenses to the Department for deposit into the General Revenue Fund:

- Felonies – \$25 of the \$225
- Misdemeanors – \$10 of the \$60
- Criminal traffic offenses – \$10 of the \$60

### ➤ **Amount of Penalties**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 318.18, F.S.

*Chapter Law:* Section 18, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Clerks of court are required to remit \$2.50 of the \$10 fees listed under s. 318.18(2)(b) and (c), F.S., to the Department for deposit into the General Revenue Fund.

For the court costs listed under s. 318.18(11)(a), F.S., the clerks must remit the following amounts to the Department for deposit into the General Revenue Fund:

- Pedestrian infractions – \$1 of the \$4
- Nonmoving traffic infractions – \$2 of the \$18
- Moving traffic infractions – \$5 of the \$35

The entirety of the \$12.50 administrative fee listed under s. 318.18(18) will now be remitted to the Department for deposit into the General Revenue Fund.

### ➤ **Annual Accounting**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 744.3678, F.S.

*Chapter Law:* Section 27, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Clerks of court are required to remit the following amounts, of the court fees from guardians filing an annual accounting of a ward's estate, to the Department for deposit into the General Revenue Fund:

- For estates with a value of \$25,000 or less the clerk of the court may charge a fee of up to \$20, of which \$5 will be remitted.
- For estates with a value of more than \$25,000 up to and including \$100,000 the clerk of the court may charge a fee of up to \$85, of which \$10 will be remitted.
- For estates with a value of more than \$100,000 up to and including \$500,000 the clerk of the court may charge a fee of up to \$170, of which \$20 will be remitted.

- For estates with a value in excess of \$500,000 the clerk of the court may charge a fee of up to \$250, of which \$25 will be remitted.

➤ **Boating Under the Influence; Penalties; “Designated Drivers”**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 327.35, F.S.

*Chapter Law:* Section 20, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Portions of each fine listed below will be remitted to the Department for deposit into the General Revenue Fund.

For the fines listed in s. 327.35(1), F.S., the clerks of court will remit the following amounts:

- Not less than \$500 or more than \$1,000 for a first conviction; the portion of the fine imposed in excess of \$500
- Not less than \$1,000 or more than \$2,000 for a second conviction; the portion of the fine imposed in excess of \$1,000
- Not less than \$2,000 or more than \$5,000 for a third conviction that occurs more than 10 years after the prior conviction; the portion of the fine in excess of \$2,500
- Not less than \$2,000 for a fourth or subsequent conviction; the portion of the fine imposed in excess of \$1,000

For the fines listed in s. 327.35(4), F.S., the clerks of court will remit the following amounts:

- Not less than \$1,000 or more than \$2,000 for a first conviction; the portion of the fine imposed in excess of \$1,000
- Not less than \$2,000 or more than \$4,000 for a second conviction; the portion of the fine imposed in excess of \$2,000
- Not less than \$4,000 for a third or subsequent conviction; the portion of the fine imposed in excess of \$2,000

➤ **Clerk’s Fees**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 45.035, F.S.

*Chapter Law:* Section 12, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Of the \$70 service charge for making, recording, and certifying the sale and title, the clerks of court will remit \$10 to the Department for deposit into the General Revenue Fund.

Of the \$15 service charge for the disbursement of surplus proceeds, the clerks of court will remit \$5 to the Department for deposit into the General Revenue Fund.

➤ **Consolidation of Judicial Foreclosure Actions**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 721.83, F.S.

*Chapter Law: Section 25, 2019-58 (HB 337, 1<sup>st</sup> Eng.)*

Of the additional filing fee for each timeshare interest which is joined onto an action, \$5 will be remitted to the Department for deposit into the General Revenue Fund.

➤ **Determination of Indigent Status**

*Effective Date: July 1, 2019 (retroactive to July 1, 2008)*

*Statute Reference: Section 27.52, F.S.*

*Chapter Law: Section 5, 2019-58 (HB 337, 1<sup>st</sup> Eng.)*

Of the \$50 application fee for determination of indigent status, \$0.20 will be remitted to the Department for deposit into the General Revenue fund and the remainder deposited into the Indigent Criminal Defense Trust Fund.

➤ **Driving Under the Influence; Penalties**

*Effective Date: July 1, 2019 (retroactive to July 1, 2008)*

*Statute Reference: Section 316.193, F.S.*

*Chapter Law: Section 15, 2019-58 (HB 337, 1<sup>st</sup> Eng.)*

The following amounts will be remitted to the Department for deposit into the General Revenue Fund.

Remittance amounts for convictions of drugged driving and driving with a blood- or breath-alcohol level of 0.08 or higher:

- First conviction: portion in excess of \$500
- Second conviction: portion in excess of \$1,000
- Third conviction more than 10 years after the prior conviction: portion in excess of \$2,500
- Fourth or subsequent conviction, regardless of when the prior conviction occurred: portion in excess of \$1,000

Remittance amounts for convictions of driving with a blood- or breath-alcohol level of 0.15 or higher or impaired individuals with minors present in the vehicle:

- First conviction: portion in excess of \$1,000
- Second conviction: portion in excess of \$2,000
- Third or subsequent conviction: portion in excess of \$2,000

➤ **Enforcement and Modification of Support, Maintenance, or Alimony Agreements or Orders**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 61.14, F.S.

*Chapter Law:* Section 14, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

For each of the four, \$25 service charges listed below, clerks will remit \$17.50 to the Department for deposit into the General Revenue Fund.

- An obligor is 15 days delinquent in making a payment and the amount of the delinquency is greater than the payment.
- If an obligor files a motion to contest the impending judgement of the delinquency and the court denies the motion, the amount of the delinquency and all other amounts become due, as well as a service charge.
- If the obligor fails to file a motion to contest the impending judgment and fails to pay the amount of the delinquency and all other amounts become due, as well as a service charge.
- Upon the request of any person and payment of a \$25 service charge, the local depository will issue a payoff statement of the total amount due at that time under the delinquency payment judgement.

➤ **Failure to Comply with Civil Penalty or to Appear; Penalty**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 318.15, F.S.

*Chapter Law:* Section 17, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Of the \$18 paid under s. 318.15(1)(b), F.S., the clerks of court will remit \$3 to the Department for deposit into the General Revenue Fund.

➤ **Filing Fees for Trial and Appellate Proceedings**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 28.241, F.S.

*Chapter Law:* Section 8, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Of the of the additional filing fee of \$2.50 under s. 28.241(1)(a)1.a, F.S., the clerks of court will remit \$0.50 to the Department for deposit into the General Revenue Fund.

Of the \$18 filing fee for each severance under s. 28.241(1)(a)1.c, F.S., the clerks of court will remit \$3 to the Department for deposit into the General Revenue Fund. Of the \$85 filing fee the clerks may impose, \$10 will be remitted to the Department for deposit into the General Revenue Fund.

The clerk of courts will remit the \$10 service charge under s. 28.241(1)(d), F.S., to the Department for deposit into the General Revenue Fund.

Of the \$280 filing fee under s. 28.241(2), F.S., the clerks of court will remit \$20 to the Department for deposit into the General Revenue Fund.

➤ **Filing Fees**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 34.041, F.S.

*Chapter Law:* Section 10, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

The new remittances below will be remitted from the clerks of the court to the Department:

- Section 34.041(1)(a)3., F.S.: For all claims of more than \$500 but not more than \$2,500 the fee remains the same; however, the clerks will now remit \$20 per filing fee for deposit into the General Revenue Fund.
- Section 34.041(1)(a)5., F.S.: A filing fee of \$395 has been added for claims more than \$15,000. The following remittance schedule has been added as paragraph (1)(d); the clerks of courts will remit to the Department the first \$200 as follows:
  - \$195 for deposit into the State Courts Revenue Trust Fund
  - \$4 for deposit into the Administrative Trust Fund within the Department of Financial Services (DFS) to fund the Florida Clerks of Court Operations Corporation
  - \$1 for deposit into the Administrative Trust Fund within (DFS) to fund audits of individual clerks' court-related expenditures conducted by DFS
  - By the 10th of each month clerks will remit the portion of filing fees from the previous month which are in excess of one-twelfth of the clerk's total budget; the funds will be deposited into the Clerks of the Court Trust Fund
- Section 34.041(1)(a)6., F.S.: For all proceedings of garnishment, attachment, replevin, and distress, the fee remains the same; however, the clerks will now remit \$10 per filing fee for deposit into the General Revenue Fund.
- Section 34.041(1)(d), F.S.: The clerk of court collects a service charge of \$10 for issuing a summons or an electronic certified copy of a summons, which will now be remitted to the Department for deposit into the General Revenue Fund.

➤ **Fines, Fees, Service Charges, and Costs Remitted to the State**

*Effective Date:* July 1, 2019

*Statute Reference:* Sections 28.35, 28.36, and 28.37, F.S.

*Chapter Law:* Section 4, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

The fund to deposit the following has been changed from the General Revenue Fund to the Clerks of the Court Trust Fund:

- The cumulative excess of all fines, fees, service charges, and costs retained by the clerks of the court.
- Any funds received by the clerks of the court from the Clerks of the Court Trust Fund under s. 28.36(3), F.S., which exceed the amount needed to meet their authorized budget amounts established under s. 28.35, F.S.

➤ **Medical Negligence Cases; Reasonable Investigation Required Before Filing**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 766.104, F.S.

*Chapter Law:* Section 28, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Of the \$42 filing fee required for an extension of the statute of limitation for medical negligence suits not yet filed, the clerks of court will remit \$4.50 to the Department for deposit into the General Revenue Fund.

➤ **Noncriminal Infraction**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 327.73, F.S.

*Chapter Law:* Section 21, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Of the dismissal fees included in s. 327.73(4), F.S., \$2.50 will be remitted to the Department for deposit into the General Revenue Fund.

Of the additional court costs in s. 327.73(9)(a), F.S., \$2 will be remitted to the Department for deposit into the General Revenue Fund.

Of the additional court costs in s. 327.73(11)(a), F.S., the following amounts will be remitted to the Department for deposit into the General Revenue Fund:

- For swimming or diving infractions – \$1 of the \$4
- For nonmoving boating infractions – \$12 of the \$18
- For boating infractions listed in s. 327.731(1) – \$25 of the \$35

➤ **Noncriminal Traffic Infractions; Exception; Procedures**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 318.14, F.S.

*Chapter Law:* Section 16, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

The remittance of the court costs assessed under s. 318.14(10)(b), F.S., for offenses committed in an incorporated area of a county is changed from \$9 to \$8 remitted to a municipality with the remaining dollar remitted to the Department for deposit into the General Revenue Fund; if the offense is committed in an unincorporated area of a county, \$3 is remitted to the Department for deposit into the General Revenue Fund.

➤ **Notice of Recording; Prerequisite to Enforcement**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 55.505, F.S.

*Chapter Law:* Section 13, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Of the service charge for mailing a notice of the recording of a foreign judgment to the judgment debtor, \$4.50 will be remitted by the clerk of the circuit court to the Department for deposit into the General Revenue Fund.

➤ **Penalties and Violations; Civil Penalties for Noncriminal Infractions; Criminal Penalties; Suspension and Forfeiture of Licenses and Permits**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 379.401, F.S.

*Chapter Law:* Section 22, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Of the \$10 fee assessed under s. 379.401(1)(i), F.S., clerks of court will remit \$5 to the Department for deposit into the General Revenue Fund.

➤ **Service Charges and Filing Fees in Probate Matters**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 28.2401, F.S.

*Chapter Law:* Section 7, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

In addition to the remittance of \$115, clerks of the courts will remit \$15 of each filing fee collected under s. 28.2401(a), (c), (d), (f), (h), (i), and (k), F.S.; \$1 of each filing fee collected under s. 28.2401(b), F.S.; \$25 of each filing fee collected under s. 28.2401(e), F.S.; and \$30 of each filing fee collected under s. 28.2401(g), F.S. Remittances will be made to the Department for deposit into the General Revenue Fund.

➤ **Service Charges**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 28.24, F.S.

*Chapter Law:* Section 6, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

The following fees require a portion to be remitted to the Department for deposit into the General Revenue Fund:

- s. 28.24(1), F.S., requires clerks to remit \$0.50 per page (examining, comparing, correcting, verifying, and certifying transcripts of record in appellate proceedings)
- s. 28.24(2), F.S., requires clerks to remit \$0.50 per instrument (preparing, numbering, and indexing original records of appellate proceedings)
- s. 28.24(3), F.S., requires clerks to remit \$0.50 per certification of copies of any instrument in public records
- s. 28.24(4), F.S., requires clerks to remit \$0.50 per page of verification of instruments presented for certification
- s. 28.24(6)(a), F.S., requires clerks to remit \$4.50 per copy of 16 mm 100' microfilm rolls
- s. 28.24(6)(b), F.S., requires clerks to remit \$7.50 per copy of 35 mm 100' microfilm rolls
- s. 28.24(6)(c), F.S., requires clerks to remit \$0.50 per microfiche
- s. 28.24(8), F.S., requires clerks to remit \$1.00 per paper (writing, copying, signing, and/or sealing)
- s. 28.24(10)(b), F.S., requires clerks to remit \$20.00 per eminent domain action
- s. 28.24(13), F.S., requires clerks to remit \$0.50 per oath (administering, attesting, and sealing)
- s. 28.24(14), F.S., requires clerks to remit \$0.50 for validating certificates (any authorized bonds)
- s. 28.24(16), F.S., requires clerks to remit \$1.00 for exemplified certificates, including signing and sealing
- s. 28.24(17), F.S., requires clerks to remit \$1.00 for authenticated certificates, including signing and sealing
- s. 28.24(18)(a), F.S., requires clerks to remit \$1.00 for issuing and filling a subpoena for a witness
- s. 28.24(18)(b), F.S., requires clerks to remit \$0.50 for signing and sealing only
- s. 28.24(19), F.S., requires clerks to remit \$1.00 for approving bond
- s. 28.24(20), F.S., requires clerks to remit \$0.50 for searching records (per year's search)
- s. 28.24(25), F.S., requires clerks to remit \$4.50 for sealing any court file or expungement of any record
- s. 28.24(26)(a), F.S., requires clerks to remit \$0.50 for receiving and disbursing all restitution payments



➤ **Suspension of License Upon Failure of Person Charged with Specified Offense Under Chapter 316, Chapter 320, or this Chapter to Comply with Directives Ordered by Traffic Court or Upon Failure to Pay Child Support in Non-IV-D Cases as Provided in Chapter 61 or Failure to Pay any Financial Obligation in any Other Criminal Case**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Sections 318.17 and 322.245, F.S.

*Chapter Law:* Section 19, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Of the \$25 delinquency fee in s. 318.17(1), F.S., the clerk will remit \$10 to the Department for deposit into the General Revenue Fund.

Of the \$25 delinquency fee in s. 318.17(2), F.S., the clerk will remit \$15 to the Department for deposit into the General Revenue Fund.

➤ **Transfer of Liens to Security**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 713.24, F.S.

*Chapter Law:* Section 24, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Of the initial \$20 service charge for making and serving a certificate showing the transfer of the lien from the real property to the security, clerks will remit \$5 to the Department for deposit into the General Revenue Fund, and of the additional \$10 charges, \$2.50 will be remitted to the Department for deposit into the General Revenue Fund.

➤ **Verified Inventory**

*Effective Date:* July 1, 2019 (retroactive to July 1, 2008)

*Statute Reference:* Section 744.365, F.S.

*Chapter Law:* Section 26, 2019-58 (HB 337, 1<sup>st</sup> Eng.)

Of the \$85 filing fee paid by a guardian for the verified inventory of an incapacitated individuals, clerks will remit \$10 to the Department for deposit into the General Revenue Fund.